# Income Statement Template

| | Hist. | Hist. | Proj. | Proj. | Proj. |
|---|---|---|---|---|---|
| | Period 1 | Period 2 | Period 3 | Period 4 | Period 5 |
| *All figures in millions unless otherwise stated* | | | | | |
| **Income statement** | | | | | |
| Revenues | 100.0 | 110.0 | 111.0 | 112.0 | 115.0 |
| Cost of goods sold | (50.0) | (55.0) | (55.5) | (56.0) | (56.5) |
| **Gross profit** | 50.0 | 55.0 | 55.5 | 56.0 | 58.5 |
| | | | | | |
| Operating costs | (10.0) | (11.0) | (12.0) | (11.0) | (12.0) |
| **Operating profit (or EBIT – Earnings Before Interest and Tax)** | 40.0 | 44.0 | 43.5 | 45.0 | 46.5 |
| | | | | | |
| Equity income | 2.0 | 3.0 | 3.0 | 3.0 | 3.0 |
| Interest income | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 |
| Interest expense | (7.0) | (8.0) | (9.0) | (10.0) | (11.0) |
| **Profit before tax** | 36.0 | 40.0 | 38.5 | 39.0 | 39.5 |
| | | | | | |
| Tax expense | (10.8) | (12.0) | (11.6) | (11.7) | (11.9) |
| **Net income** | 25.2 | 28.0 | 27.0 | 27.3 | 27.7 |
| | | | | | |
| Net income to non controlling interests | (1.5) | (1.7) | (1.6) | (1.7) | (1.7) |
| **Net income to common shareholders** | 23.7 | 26.4 | 25.3 | 25.7 | 26.0 |
| | | | | | |
| Shares outstanding | 10.0 | 10.0 | 10.0 | 10.0 | 10.0 |
| **Earnings per share** | 2.37 | 2.64 | 2.53 | 2.57 | 2.60 |
| | | | | | |
| **Margin ratios** | | | | | |
| Gross profit margin | 50.0% | 50.0% | 50.0% | 50.0% | 50.9% |
| Operating profit margin | 40.0% | 40.0% | 39.2% | 40.2% | 40.4% |
| Net income margin | 25.2% | 25.5% | 24.3% | 24.4% | 24.0% |
| Net income to common shareholders margin | 23.7% | 24.0% | 22.8% | 22.9% | 22.6% |

# [Art Income Statements Summer Fleming](#)

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